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WHIPPOORWILL CLUB

INCORPORATED



150 WHIPPOORWILL ROAD
ARMONK, N.Y. 10504-1124
(914) 273-3011
FAX (914) 273-4604

08 SEP -8 AM 8:10

August 28, 2008

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration, Rm. N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Top-Hat Plan Alternative Notice

Dear Sir or Madam:

We are filing the following alternative method of compliance statement, as described in 29 C.F.R. § 2520.104-23, for a plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (a "Top-Hat Plan"):

1. Name and Address and EIN of Employer:

Whippoorwill Club, Incorporated
150 Whippoorwill Road
Armonk, NY 10504

EIN: 13-1737168

2. The Employer maintains one (1) Top-Hat Plan.

3. Number of Participants: five (5)

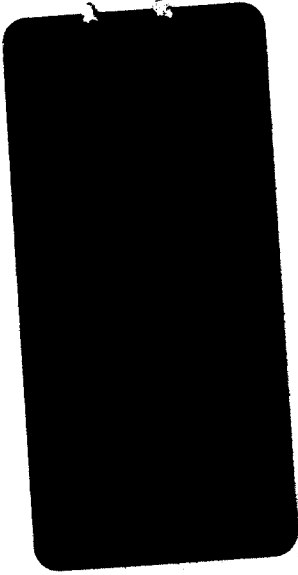
Very truly yours,
Whippoorwill Club, Inc.

David A. Zackrison
Treasurer

CERTIFIED MAIL



7008 0150 0002 0776 0597



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INCORPORATED

ARMONK, NEW YORK 10504-1124

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